UNITED STATES DEPARTMENT OF AGRICULTURE
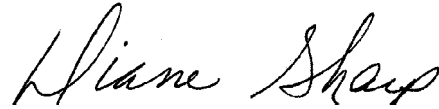Farm Service Agency
Washington, D.C. 20250

For: State and County Offices

Entering Estates, Limited Liability Companies (LLC's), and Trusts in SCIMS

Approved by: Acting Deputy Administrator, Farm Programs

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1 Overview

A
Background

With the conversion of the County Office-based name and address files to a national customer database in SCIMS, requests have arisen from the field for establishing a uniform method to enter Estates, LLC's, and Trusts in SCIMS.

B
Purpose

This notice provides guidance to Service Centers when entering a new or updating an existing customer in SCIMS that has a business type of:

- Estate
- LLC
- Trust.

Disposal Date	Distribution
July 1, 2002	State Offices; State Offices relay to County Offices

2   Entering Estates, LLC's, and Trusts

A
Estates

When entering a new or updating an existing Estate in SCIMS, Service Centers shall enter the customer's name followed by "Estate".

Example: Sam Smith Estate

Enter the Estate as a business customer with or without an employer identification number. If the customer requests to use a social security number, change the individual to a business by selecting "Estate" as the business type in SCIMS.

Note: If no tax identification number was entered in SCIMS, a temporary identification number will be assigned. Temporary identification numbers will not be eligible to receive payments.

B
LLC's

When entering a new or updating an existing LLC in SCIMS, Service Centers shall enter the customer's name followed by "LLC".

Example: Smith Farms LLC

Enter the LLC as a business customer with or without an employer identification number. If the customer requests to use a social security number, first enter the customer in SCIMS as an individual and submit. After the customer has been updated, change the individual to a business by selecting "Limited Liability" as the business type in SCIMS.

Notes: If no tax identification number was entered in SCIMS, a temporary identification number will be assigned. Temporary identification numbers will not be eligible to receive payments.

Software will be changed to allow for the entry of a new LLC as a business using a social security number.

2   Enteriing Estates, LLC's, and Trusts (Continued)

C
Irrevocable Trust   When entering a new or updating an existing Irrevocable Trust in SCIMS, Service Centers shall enter the Irrevocable Trust by using the customer's name followed by "Irrevocable Trust". Enter the Irrevocable Trust in SCIMS as a business customer with or without an employer tax identification number.

Example: James Jones Irrevocable Trust

Note: If no tax identification number was entered in SCIMS, a temporary identification number will be assigned. Temporary identification numbers will not be eligible to receive payments.

D
Revocable Trust   When entering a new or updating an existing Revocable Trust in SCIMS, Service Centers shall enter the customer's name followed by "Revocable Trust".

Example: James Jones Revocable Trust

Enter the Revocable Trust in SCIMS as a business customer with or without an employer identification number or social security number, and select "Revocable Trust" as the business type.

Note: If no tax identification number was entered in SCIMS, a temporary identification number will be assigned. Temporary identification numbers will not be eligible to receive payments**.**